McSOLEY McCOY & CO.
Certified Public Accountants and Business Advisors

December 5, 2014

To Sheriff Stephen Benard
Rutland County Sheriff's Department

We have audited the financial statements of the business-type activities of the Rutland County Sheriff's Department (the Department) for the year ended June 30, 2014. Professional Standards require that we provide you with information about our responsibilities under generally accepted auditing standards and, if applicable, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 5, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on September 25, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Department are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2014. We noted no transactions entered into by the Department during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the useful lives of depreciable assets is based on historical utilization of assets. We evaluated the key factors and assumptions used to develop the useful lives of depreciable assets in determining that it is reasonable in relation to the financial statements taken as a whole.

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The financial statements disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes corrected misstatements of the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 5, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Department's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Department's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of management of the Rutland County Sheriff's Department and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

McSoley McCoy & Co.

McSoley McCoy & Co.

Rutland County Sheriff's Department
Corrected Misstatements
June 30, 2014

To record an allowance for uncollectible accounts					
54710	Bad Debts	$	4,663		
13000	Allowance for Doubtful Accounts			$	4,663
To correct capital asset entries					
16070	Vehicles	$	300		
16080	Accumulated Depr. Vehicles		24,863		
44300	Sale of Equipment(+/-)		20,778		
16070	Vehicles			$	15,958
16080	Accumulated Depr. Vehicles				300
16080	Accumulated Depr. Vehicles				29,683
To record the disposal of stale capital assets					
16040	Accumulated Depr Off. Equip	$	17,443		
16060	Accumulated Depr. Comm. Equip		61,878		
16080	Accumulated Depr. Vehicles		12,750		
16030	Office Equipment			$	17,443
16050	Communications Equip.				61,878
16070	Vehicles				12,750
To expense insurance payments					
54225	Insurance and Bonds	$	2,400		
15050	Prepaid Expenses			$	2,400
To record current year depreciation					
53600	Depreciation Exp 88 Grove St	$	33,611		
55510	Depreciation Exp-Office Equipme		2,161		
55530	Amortization - Leasehld Improv		552		
56510	Depreciation Exp-Comm. Equip		12,694		
57520	Depreciation Vehicles		65,440		
16020	Accumulated Depreciation - Equi				14,623
16040	Accumulated Depr Off. Equip				2,161
16060	Accumulated Depr. Comm. Equip				12,694
16080	Accumulated Depr. Vehicles				50,817
16100	Accum. Amort-L/H Improvements				552
16120	Accum Depre - 88 Grove Street				33,611
To adjust accrued interest at year end					
20100	Accrued Interest Payable	$	2,291		
54610	Interest Payments			$	2,291

Rutland County Sheriff's Department

Financial Statements

For the Year Ended June 30, 2014
(With Independent Auditors' Report)

Rutland County Sheriff's Department

For the Year Ended June 30, 2014

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McSOLEY McCOY & CO.
Certified Public Accountants and Business Advisors

Independent Auditors' Report

Stephen Bernard, Sheriff
Rutland County Sheriff's Department
Rutland, Vermont

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of the Rutland County Sheriff's Department of the County of Rutland, Vermont (the Department), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Rutland County Sheriff's Department of the County of Rutland, Vermont as of June 30, 2014, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Government Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operation, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 5, 2014, on our consideration of the Rutland County Sheriff's Department of the County of Rutland, Vermont's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Rutland County Sheriff's Department of the County of Rutland, Vermont's internal control over financial reporting and compliance.

McSoley McCoy & Co

December 5, 2014
VT Reg. No. 92-349

Rutland County Sheriff's Department
Statement of Net Position
June 30, 2014

Assets:		
Current assets:		
Cash	$	32,419
Accounts receivable, net		157,426
Total current assets		189,845
Non-current assets:		
Property and equipment, net of accumulated depreciation		792,893
Restricted assets - annuities		194,190
Total assets		1,176,928
Liabilities:		
Current liabilities:		
Accounts payable		30,267
Other current liabilities		3,851
Related party note payable		10,000
Accrued payroll and related items		94,036
Current installments of long-term debt		51,560
Total current liabilities		189,714
Long-term liabilities:		
Long-term debt - less current installments		368,239
Annuities due to employees		194,190
Total long-term liabilities		562,429
Total liabilities		752,143
Net position:		
Net investment in capital assets		373,094
Unrestricted		51,691
Total net position	$	424,785

The accompanying notes are an integral part of this statement.

Rutland County Sheriff's Department
Statement of Revenues, Expenses, and Changes in Net Position
For the Year Ended June 30, 2014

Operating revenues:	
Charges for services	$ 1,314,432
Operating grants	258,443
County support	175,282
Miscellaneous revenues	2,875
Total operating revenues	1,751,032
Operating expenses:	
Contracted services	1,108,886
Process services	17,879
Grant services	57,799
Administration and general	239,803
Communications services	192,056
Automotive services	110,060
Depreciation	114,458
Total operating expenses	1,840,941
Net operating loss	(89,909)
Non-operating income (expenses):	
Loss on sale of equipment	(478)
Interest income	26
Interest expense	(20,088)
Total non-operating income (expenses)	(20,540)
Loss before contributions	(110,449)
Capital contributions from grants	161,671
Net income	51,222
Net position, beginning of year	373,563
Net position, end of year	$ 424,785

The accompanying notes are an integral part of this statement.

Rutland County Sheriff's Department
Statement of Cash Flows
For the Year Ended June 30, 2014

Cash flows from operating activities:	
Cash received from customers	$ 1,500,208
Cash received from operating grants	258,443
Cash payments to suppliers for goods and services	(361,789)
Cash payments to employees for services	(1,354,825)
Net cash provided by operating activities	42,037
Cash flows from capital and related financing activities:	
Acquisition of capital assets	(168,175)
Proceeds on sale of equipment	20,300
Proceeds from capital contributions from grants	161,671
Interest income	27
Interest paid on loans	(22,379)
Principal paid on long-term debt	(63,087)
Net cash used for capital and related financing activities	(71,643)
Cash flows from noncapital financing activities:	
Proceeds from related party note	10,000
Net decrease in cash	(19,606)
Cash, beginning of year	52,025
Cash, end of year	$ 32,419
Reconciliation of operating loss to net cash provided by operating activities:	
Net operating loss	$ (89,909)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Depreciation	114,458
Bad debt expense	4,663
Changes in operating assets and liabilities:	
Decrease in accounts receivable	2,956
Decrease in prepaid expenses	3,200
Increase in accounts payable	7,690
Decrease in other liabilities	(4,705)
Increase in accrued payroll and payroll items	3,684
Total adjustments	131,946
Net cash provided by operating activities	$ 42,037

Noncash activity:
Long-term debt of $54,315 was incurred when the Department entered into debt agreements for the purchase of two vehicles.

The accompanying notes are an integral part of this statement.

(1) Summary of Significant Accounting Policies

Rutland County Sheriff's Department (the Department) is a governmental entity operating under Title 24 Vermont Statutes Annotated Section 290 located in the County of Rutland, Vermont. Funding is provided by the State of Vermont and the County of Rutland. Operating revenue is generated by service charges, some of which are set by state statute and others are set by the Department. Included among the duties performed by the Department are contracting to provide law enforcement services; security services; control dispatching and other centralized support services; service of lawful writs, warrants and processes; and transportation of prisoners and the mentally disabled.

(a) Basis of accounting

The accompanying financial statements have been prepared using the accrual basis of accounting. The Department's revenues are recognized when they are earned, and their expenses are recognized when they are incurred. The Department applied (a) all Governmental Accounting Standards Board (GASB) pronouncements.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the Department's policy to use restricted resources first, then unrestricted resources, as needed.

(b) Basis of presentation

The Department accounts for ongoing operations and activities using proprietary fund accounting, a method developed with the economic resources measurement focus. This focus is similar to accounting methods used in the private sector.

(c) Cash and cash equivalents

For the purpose of reporting cash flows, all highly liquid investments with a maturity of three months or less are considered to be cash equivalents. In addition, the Department considers all certificates of deposits to be cash equivalents.

(d) Property and equipment

Property and equipment are recorded at cost with depreciation computed using the straight-line method over their estimated useful lives. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected as nonoperating activity for the period. The cost of maintenance and repairs is charged to expenses as incurred; renewals and betterments over $1,000 are capitalized.

Summary of Significant Accounting Policies (continued)

Estimated useful lives by major classification are as follows:

Buildings and improvements	40 years
Office furniture	5 years
Communication equipment	5-7 years
Vehicles	5 years

(e) Net position

Net position represents the difference between assets and liabilities. Net investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Department or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

(f) Use of estimates

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

(g) Accounts receivable

Significant receivables include amounts due from state, town, and contractor contracts. These receivables are due within one year. The Department has recorded an allowance for uncollectible accounts at June 30, 2014, in the amount of $4,663.

(2) Cash and Categories of Risk

There are three categories of credit risk that apply to the Department's balance:

1. Insured by the FDIC or collateralized with securities held by the Department or by the Department's agent in the Department's name.

2. Collateralized with securities held by the pledging financial institution's trust department or agent in the Department's name.

3. Uncollateralized.

Cash and Categories of Risk (continued)

The Department's bank balances are categorized below to give an indication of the level of risk assumed by the department at June 30, 2014:

	Book Balance	Bank Balance
Insured deposits	$ 32,319	$ 52,891
Uninsured deposits	-	-
Cash on hand	175	-
Total cash deposits	$ 32,494	$ 52,891

(3) Capital Assets

The following is a summary of changes, by major classifications, in capital assets for the year ended June 30, 2014:

	Beginning Balance	Additions	Disposals	Ending Balance
Vehicles and equipment	$ 686,429	$ 218,752	$ (137,712)	$ 767,469
Building and improvements	496,926	3,738	-	500,664
Total capital assets at historical cost	1,183,355	222,490	(137,712)	1,268,133
Less accumulated depreciation for:				
Vehicles and equipment	(468,285)	(80,847)	116,933	(432,199)
Building and improvements	(9,430)	(33,611)	-	(43,041)
Total accumulated depreciation	(477,715)	(114,458)	116,933	(475,240)
Total capital assets, net	$ 705,640	$ 108,032	$ (20,779)	$ 792,893

(4) Deferred Compensation Plan

In 1979, the Department established a non-qualified, eligible deferred compensation plan pursuant to Section 457 of the Internal Revenue Code. The plan is a defined contribution plan. Under the plan, an employee may elect to defer the lesser of $7,500 or 33 1/3% of his/her salary plus an additional amount as defined by the Internal Revenue Code Section 457(b)(3). All amounts deferred under the plan, all property and rights purchased with such amounts and all income attributable to such amounts, property or rights, remain solely the property and rights of the Department until made available to the participant or his or her beneficiary upon request. Amounts in the plan at June 30, 2014 totaled $194,190 and have been reflected as a non-current asset and liability on the accompany statement of net position.

(5) Related Party Note Payable

During 2014, the Department borrowed money from the Sheriff, a related party, to assist with the cash flows of the Department. This loan is non-interest bearing and will be payable, in full, in August 2014. The changes in short term debt are as follows:

Beginning Balance	Increase	Decrease	Ending Balance
$ -	$ 10,000	$ -	$ 10,000

(6) Long-Term Debt

Long-term debt as of June 30, 2014 consisted of the following:

Ford Motor – 6.70%, annual payments of principal and interest of $6,260, due November 2014 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ 11,366	$ -	$ 5,499	$ 5,867	$ 5,867

Ford Motor – 6.00%, annual payments of principal and interest of $18,841, due January 2014 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ 17,775	$ -	$ 17,775	$ -	$ -

Ford Motor – 5.80%, quarterly payments of principal and interest of $3,714, due March 2016 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ 37,508	$ -	$ 12,957	$ 24,551	$ 13,726

Ford Motor – 5.95%, quarterly payments of principal and interest of $2,174, due March 2017 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ 29,036	$ -	$ 7,126	$ 21,910	$ 7,559

Long-Term Debt (continued)

Ford Motor – 4.95%, quarterly payments of principal and interest of $1,498, due March 2019 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ -	$ 26,725	$ 1,498	$ 25,227	$ 4,832

Ford Motor – 4.95%, quarterly payments of principal and interest of $1,547, due March 2019 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ -	$ 27,590	$ 1,547	$ 26,043	$ 4,989

Mark Foley – 5.25%, monthly payments of principal and interest of $2,814, due May 2027 as follows:

Beginning Balance	Increase	Decrease	Ending Balance	Current Maturity
$ 332,885	$ -	$ 16,684	$ 316,201	$ 14,587

Total notes payable	$ 419,799
Less current installments	51,560
Long-term debt, less current installment	$ 368,239

Maturities on long-term debt for the years after June 30, 2014 are as follows:

Year-ended June 30,	Principal	Interest	Total
2015	$ 51,560	$ 18,566	$ 70,126
2016	47,526	18,251	65,777
2017	36,523	15,941	52,464
2018	31,777	14,163	45,940
2019	30,404	12,494	42,898
2020 - 2024	126,089	42,726	168,815
2025 - 2029	95,920	8,182	104,102
Total	$ 419,799	$ 130,323	$ 550,122

(7) Cost Sharing

Under Vermont law, Rutland County and the State of Vermont are required to cover certain costs of the Rutland County Sheriff's Department. Such costs include the Sheriff's salary and benefits, administrative salary and benefits, mortgage payments, certain automotive expenses and others. The amount expended by the County and State during the year ended June 30, 2014 has not been determined.

(8) Operating Grants

The Rutland County Sheriff's Department received grants from the U.S. Government and other grantors. Entitlements to the resources are generally based on compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditures of the resources for eligible purposes. Substantially all grants are subject to financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the Department. As of June 30, 2014, management believes that no material liabilities will result from such audits.

(9) Risk Management

The Department is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Department maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Department. Settled claims have not materially exceeded this commercial coverage in any of the past three fiscal years.

(10) Commitment

The Department contributes to the Vermont Municipal Employees' Retirement System, under plan F, a cost sharing multiple employer defined benefit pension plan. Vermont state statures (VSA Title 24, Chapter 125) provide the authority under which benefit provisions are established. The Department contributes 10.21% and the employees contribute 6.40%. Total contributions made by the Department for the years ended June 30, 2014, 2013, and 2012 were $85,488, $84,009, and $78,412, respectively.

The State of Vermont issues an audited financial report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

(11) Related Party

During the year ended June 30, 2014, the Sheriff's son was employed by the Department. These related party transactions were consummated on terms equivalent to those that prevail in arm's length transactions.

(12) Subsequent Event

In July 2014, the Department obtained a $50,000 revenue anticipation note to fund operations during July and August 2014. Interest will accrue at an annual rate of 1.25% through September 15, 2014, the maturity date.

McSOLEY McCOY & CO.
Certified Public Accountants and Business Advisors

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Stephen Bernard, Sheriff
Rutland County Sheriff's Department
Rutland, Vermont

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Rutland County Sheriff's Department of the County of Rutland, Vermont (the Department) as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Department's basic financial statements, and have issued our report thereon dated December 5, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Department's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Department's internal control over financial reporting.

A *deficiency in internal contro*l exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Department's financial statements are free from material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material

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effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This communication is intended solely for the information and use of Rutland County Sheriff's Department and is not intended to be, and should not be, used by anyone other than this specified parties.

McSoley McCoy & Co

December 5, 2014
VT Reg. No. 92-349